



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 80/46

March 14, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 4

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been signed by the Governor:

AB 285 (Kapiloff) - Chapter 18, Statutes of 1980  
Documented Vessels - See letter to assessors 80/40

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

SB 1422\*

Author: Senator Presley  
Action: Amended in Senate  
Date: March 10, 1980  
Affected Reference: Various sections of various codes - Urgency Statute

This bill would provide a system of taxing mobilehomes in the same manner as conventional homes under statutes implementing Article XIII A of the Constitution. The bill would also revise the method of taxing certain mobilehomes under the Sales and Use Tax Law.

AB 2796

Author: Assemblyman Lockyer  
Action: Introduced  
Date: March 5, 1980  
Affected Reference: Adds Section 27424 to the Government Code and adds Part 2 to the Revenue and Taxation Code - Urgency Statute

This bill would tax producers of oil and gas at an unspecified percentage of gross market value in lieu of ad valorem property taxes.

AB 2479

Author: Assemblyman Hannigan  
Action: Introduced  
Date: February 25, 1980  
Affected Reference: Amends, repeals, and adds various sections to the Revenue and Taxation Code - Urgency Statute

Would repeal the statutory provision authorizing the transshipment exemption because of the Zee Toys court case. Would also expressly repeal the livestock head-day tax commencing July 1, 1980. Also makes other technical nonsubstantive changes relating to property tax.

SB 1306\*

Author: Senator Alquist, et al.  
Action: Amended in Senate  
Date: February 28, 1980  
Affected Reference: Adds Section 234 to the Revenue and Taxation Code

This bill would exempt from property taxation any equipment which is attached to or an integral part of a residential or nonresidential building or swimming pool when used as part of a solar energy system. Such exemption would apply only to lien dates for fiscal years commencing in 1981 and 1985, inclusive.

This bill would become operative only if approved by the voters at the election to be held in 1980.

SB 1687

Author: Senator Maddy

Action: Introduced

Date: March 3, 1980

Affected Reference: Adds Sections 235, 17052.8, and 23607 of the Revenue and Taxation Code

This bill would exempt from property taxation solar pumps which are personal property used in agricultural irrigation. Such exemption shall be operative from the lien date in 1981, to and including the lien date in 1985.

AB 2481

Author: Assemblyman Hannigan

Action: Introduced

Date: February 25, 1980

Affected Reference: Amends Sections 51201, 51220, 51231, 51238, and 51240 of the Government Code

This bill would include the construction of housing for agricultural laborers within the meaning of agricultural uses of land for such purposes.

AB 2480

Author: Assemblyman Lehman

Action: Introduced

Date: February 25, 1980

Affected Reference: Adds Section 51201.5 to the Government Code

This bill would provide that the Williamson Act shall not apply to a landowner, if the landowner is a corporation which derives less than 51 percent of its annual gross income from farming and whose annual gross income is more than \$15,000,000.

AB 2431

Author: Assemblyman Priolo

Action: Introduced

Date: February 21, 1980

Affected Reference: Amends Section 70 of the Revenue and Taxation Code

Defines any reconstruction or improvement or real property where such property was reconstructed or improved to comply with local ordinances on seismic safety shall not be deemed "newly constructed" for purposes of causing a reassessment.

ACA 3\*

Author: Assemblyman Knox, et al.

Action: Amended in Assembly

Date: March 3, 1980

Affected Reference: Amends Section 2 of Article XIII A of the Constitution

ACA 3 (Continued)

This amendment would permit the Legislature to provide an alternative method of assessment when an owner is displaced by eminent domain proceedings or inverse condemnation and acquire other property for similar use. It also provides that change of ownership does not include acquisition of a replacement for property damaged or destroyed in a Governor declared disaster.

SB 1640

Author: Senator Speraw

Action: Introduced

Date: February 29, 1980

Affected Reference: Adds Section 2188.7 to the Revenue and Taxation Code

This bill would provide that whenever a community apartment project or cooperative housing corporation requests a separate assessment, the assessor shall separately assess the individual interests held by the tenants of the project or the shareholders of the corporation if certain conditions are met.

SB 1631

Author: Senator Johnson, et al.

Action: Introduced

Date: February 28, 1980

Affected Reference: Amends Sections 38905 and 38906 of the Revenue and Taxation Code

This bill would alter the existing Timber Yield Tax Law appropriation by providing for subventions to each county of timber yield tax revenues obtained from within such county.

AB 2544

Author: Assemblyman Mello

Action: Introduced

Date: February 27, 1980

Affected Reference: Amends Section 27423 of the Government Code

This bill would provide a procedure by which the board of supervisors of a county for which the Controller has certified a revenue guarantee of less than \$5,000 but which has zoned parcels as a timberland preserve zone could apply to the State Board of Equalization for a recomputation of the revenue guarantee.

AB 2212\*

Author: Assemblyman Knox

Action: Amended in Assembly

Date: March 11, 1980

Affected Reference: Adds Sections 99.1 and 99.3 to the Revenue and Taxation Code - Urgency Statute

AB 2212 (Continued)

This legislation would alter the determination of the amount of property tax revenues to newly formed districts or to annexations to existing districts.

AB 1973\*

Author: Assemblyman Knox

Action: Amended in Senate

Date: March 3, 1980

Affected Reference: Adds Sections 5098, 5098.5, and 5098.8 to the Revenue and Taxation Code - Urgency Statute

This bill would permit the county auditor of a county which has been determined by a final decision of an appellate court to have levied a tax rate on property on the unsecured roll in excess of the maximum permissible by statute or Article XIII A of the Constitution to refund to the assessee, for the 1978-79 fiscal year only, an amount equal to property taxes paid on unsecured property which exceed the amount based on a rate determined for such roll by a final decision of an appellate court, and would specify that upon approval of the board of supervisors the refund shall include interest at the rate of 6 percent per annum.

The bill would also permit the county auditor to increase the tax rate on the unsecured roll for indebtedness approved by the voters prior to July 1, 1978, based on the rates on the prior year's secured roll.

SB 1319

Author: Senator Craven

Action: Introduced

Date: January 14, 1980

Affected Reference: Adds Section 10788 to the Revenue and Taxation Code - Urgency Statute

This bill would exempt the first \$20,000 of the market value of the mobilehome or trailer coach from the license fee if the mobilehome or trailer coach is owned by a disabled veteran or his surviving spouse and is the principal place of residence of such a person, or, in the case of a disabled veteran or his surviving spouse whose principal place of residence is such a vehicle and whose household income does not exceed specified limits, the first \$30,000 of the market value of the mobilehome or trailer coach would be exempt from the license fee.

AB 2777

Author: Assemblyman Imbrecht

Action: Introduced

Date: March 4, 1980

Affected Reference: Amends Section 62 of the Revenue and Taxation Code

AB 2777 (Continued)

This bill would provide that transfers of title into a distinct entity, such as a change of title from a cotenancy into a partnership, without changing the proportional interests of the coowners, would not be considered a change in ownership for reassessment purposes.

SB 1414\*

Author: Senator Keene, et. al.

Action: Amended in Senate

Date: March 6, 1980

Affected Reference: Amends various sections of the Revenue and Taxation Code

Existing law permits a board of supervisors to exempt all real property of less than \$400 of full value from property taxation where the tax revenues are less than the costs of assessing and collecting such tax.

This bill would increase such permissible exemption to \$2,000 of full value of real property and would exempt from property taxation personal property with a full value of \$2,000 or less.